FOR MYSORE STATE

EDUCATION (1953.) Department

(RT) SERIES

G.O. NO.

Dated 10th January 1953.
18 - 1 - 1953

[Despatch Abstract.]

SUBSIDY - Municipal Council, Udipi - Government contribution under section 37 of the Elementary Education Act- Education tax realised in 1951-52 - Payment sanctioned.

Pdl.No. 26/52

Municipal Office, Udipi
Dated 24-7-1952.

44100

From.
Gopala Menon, B.A.,B.L.,
Commissioner,
Udipi Municipality, UDIPI.

To
The Secretary to Government,
Education Department,
MADRAS.

Through
The Inspector of Municipal Councils & Local Board, Madras.
The Chairman, Municipal Council, Udipi.

Sub:- TAX - Education tax - Udipi Municipal Council - realisation for 1951-52 - reported.

Ref:- G.O.No.1231, Law (Education) dated 15-7-1935.

The total realisations from Education tax during the financial year 1951-52 was Rs. (18,561-1-7) eighteen thousand five hundred sixty one anna one and pies seven out of which a sum of Rs. (237-14-8) two hundred thirty seven annas fourteen and pies eight was refunded on account of appeals and other refunds. The Municipal realisation was Rs. (18,323-2-11) eighteen thousand three hundred twenty three annas two and pies eleven. The contribution from Government to the Udipi Municipal Council payable under section 37 of the Madras Elementary Education Act, 1920, as amended amounts to Rs.(9,161-9-6) nine thousand one hundred sixty one annas nine and pies six as shown herebelow. I request that the Government may be pleased to sanction the payment of the said grant of Rs.9,161-9-6 to Udipi Municipality at an early date. The prescribed certificate is submitted.

C E R T I F I C A T E.

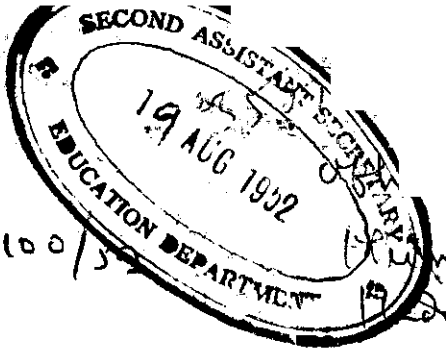
Certified that the figures of actual realisations on account of Education tax for the year 1951-52 excluding refunds have been verified and found correct.

Municipal Office, Udipi,
Dated 24-7-1952.

Commissioner, 24.7.52
UDIPI MUNICIPALITY, UDIPI.

24.7.52

Bks.24.7



Endt. No. 44100/3 of the Inspector of Municipal Councils & Local Boards, Dated 7.52.

forwarded.

Chairman 14/7/32
For approval

30/7

29 / To the Secretary to Govt. Edn Dept.

2736

Endt No: 35695/32-1 Edn A, 28-8-32 — Edn A Sec (S)

Reference to the Examiner of Local Fund Accounts for early remarks.

e Examiner of Local
d Accounts [illegible]

(i) Gross amount of Education tax realised
(a) under property tax .. .. .. Rs. 17,819--7--7
(b) Gross amount of Education tax realised under profession tax .. .. Rs. 741--10--0
(c) Total amount of Education tax realised Rs. 18,561--1--7.

(ii) (a) Refunds under Education tax realised under property tax.. .. Rs. 227--0--8
(b) Refunds under Education tax realised under profession tax Rs. 10--14--0
(c) Total refunds Rs. 237--14--8

(iii) Net realisations (i)(c) minus (ii)(c) Rs. 18,323--2--11.

(iv) Total Government Grant under section 37 of the Elementary Education Act payable worked out at the rate of 50% of the total Education tax realised under property tax and 10% of the total tax or 50% of the Education tax only which ever is less in respect of profession tax .. Rs. 9,161--9--6.
(1/2 of III).

Commissioner, 24.7.52
Udipi Municipality Udipi

Forwarded,

Chairman,
Municipal Council, Udipi.

Encl: One certificate.

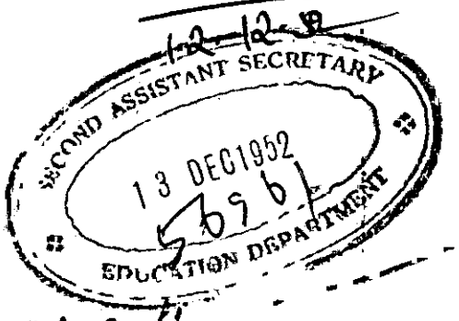
Copy to the District Inspector of Local Fund Accounts, Mangal

Copy to "B1" & "B3".

Bks.24.7

L.F 8683

12-12-52



D

Office of the
Examiner of Local Fund Accounts
Mount Road, M A D R A S-2.

SUB: SUBSIDY-Under Sec.37 of the Madras Elementary Education Act-Udipi Municipal Council 1951-52.

REF: Endt.No.35695-52-1,Education,dated 28th August 1952.

--:0:--

The net amount of Education tax realisations during the year 1951-52 is Rs. 18,323-2-11 as reported by the Commissioner. The Education tax on vacant lands was levied at 1/3% per annum on the capital value. As the rate of levy is in excess of the maximum of ¼% per annum prescribed in Sec.35 of the Madras Elementary Education Act as amended, the Government,contribution is to be based on the proceeds attributable to the levy at the maximum rate only. As no separate registers have been maintained in respect of vacant sites information regarding the realisations from the levy of the Education tax on vacant lands alone is not available to work out the proceeds attributable to the levy at the maximum rate and the Government contribution due. The Commissioner may kindly be instructed to furnish the particulars. As a contribution of Rs. 6909 2 0 was sanctioned in respect of the year 1949-50, there is no objection to ~~subsidy~~ a provisional subsidy of Rs. 6909 2 0 for the year 1951-52 being sanctioned. A reference in this connection is invited to this office L.F.12122 dated 26-2-52 pointing out similar defect in respect of the realisations of education tax on agricultural lands during 1950-51 and the instructions to the Commissioner issued thereon in G.O.No.498,Education dated 10-3-52.

The enclosures received with the Government Endorsement are returned herewith.

Srinivasan

Deputy Examiner of Local Fund Accounts.

To

The Secretary to Government,
Education Department,
M A D R A S.

gl.11.12.

C. no 35895/52

Education Dept. (D).

Sub:- SUBSIDY - Municipal Council, Udipi
Govt. contribution under section 37 of the Elementary Education Act - Education tax realised in 1957-52 - Payment - Sanctioned.

Read:- From the Commr., Udipi Mlty
No.: 26/52 dt 24-7-52
From the Exn. officer
No.: 8803 dt 12-12-52

Order/Rt. No. 29 Edn. dated 16.1.53.

Sanction is accorded to the payment to the Municip l Council, Udipi of a sum of Rs. 6,909-2-0 (Rupees Six thousand nine hundred and nine and annas two only) provisionally being the Government contribution under section 37 of the Madras Elementary Education Act, 1920, as amended, in respect of the Education-tax realised in 1957-52

2. The Accountant General is requested to place the amount at the disposal of the Municipal Council. The Commissioner, Udipi Municipality, should present the necessary bill at the Treasury to obtain payment of the amount or to have it adjusted.

3. The expenditure will be met from the appropriation under "37.1. Education - Primary - Grants to Local Bodies for Primary Education - A. Local Bodies - I. Ordinary Ar a 1. Grants under section 37 of Act VIII of 1920 - Voted" the Budget Estimate for 1952-53.

4. The Exn. officer reports that as no separate registers have been maintained in respect of vacant sites, information regarding the realisation from the levy of Edn tax on vacant lands is not available to work out the proceeds attributable to the levy at the maximum rate and the fact mentioned are. The Comr. Udipi Mlty should furnish the particulars immediately to the Exn. officer.

To

The Commissioner, Udipi Mlty., (through the Chairman)
The Accountant-General through Finance Dept.
The D.P.I.
" Examiner of L.F. Accounts.

10.1 16/1/53

19/1